

**Iowa Ethics and Campaign Disclosure Board**  
 School Board or Other Political Subdivision PAC Guide

PACs must comply with *Code of Iowa* Chapter 68A. Iowa Code 68A contains the campaign regulations enforced by the Iowa Ethics and Campaign Disclosure Board. The Board is an independent state agency that enforces the laws related to activities of political candidates and PACs. Other statutes concerning the Board are found in Code Chapter 68B.

**Campaign Finance Disclosure**

If a School Board or Other Political Subdivision PAC receives contributions, including loans, makes expenditures, or incurs debt in excess of \$1000, a committee must be organized and a statement of organization (form DR-1) must be filed with the Board within 10 days after the \$1000 threshold is reached. The PAC is then responsible for filing campaign disclosure reports (DR-2 and appropriate schedules) on or before the due dates in Code Section 68A.402. A PAC is required to continue filing disclosure reports until a Statement of Dissolution (DR-3) is filed with the Board. It is important to file the report on or before the due date as civil and criminal penalties may be imposed for late-filed reports. The reports disclose campaign money and other items donated or spent by the PAC.

**Common Campaign Violations to Avoid**

- 1) A School Board or Other Political Subdivision PAC cannot accept contributions or use the resources of any corporation, bank, savings and loan, credit union, or insurance company (Code Section 68A.503). However, a PAC may purchase a good or service from a corporation at fair market value.
- 2) A School Board or Other Political Subdivision PAC must attribute the source on any printed political advertising. If a PAC has registered a committee by filing the Statement of Organization, the PAC only needs to include the words “paid for by” and the name of the committee. However, if a committee has not yet registered or if a Form DR-SFA has not been filed, the attribution must include the full name and address of the party responsible for the material. (Code Section 68A.405). The attribution must appear on all political advertising including newspaper advertisements, billboards, brochures, letters, posters and Web sites. Yard signs placed in a residential yard that are 32 square feet or less are exempt. Items too small to include the attribution, such as buttons or pens, are also exempt.
- 3) A School Board or Other Political Subdivision PAC must make sure that campaign signs are not placed on corporate property or any governmental property including the public right-of-way (usually the area between the sidewalk and the curb).
- 4) Campaign funds must be kept in a separate account in a financial institution located in Iowa (Code Section 68A.203)

**Assistance**

Campaign finance laws, rules, advisory opinions, blank forms, brochures and other useful information may be obtained on the Board’s Web site at [www.iowa.gov/ethics](http://www.iowa.gov/ethics). Call the Board at (515) 281-4104 with questions or concerns about a campaign finance issue.

**SCHOOL BOARD OR OTHER POLITICAL SUBDIVISION  
 POLITICAL COMMITTEE  
 (SCHOOL BOARD OR OTHER LOCAL PAC)  
 REPORTING DATES**

**All Reports Due 5 Days Prior to an Election Must be on File  
 with the Board by 4:30 p.m. on Due Date**

**Election Year Reporting Dates**

<u>Report Due</u>	<u>Covering Period</u>
Five days prior to election January 19 (next calendar year)	Date of initial activity through ten days prior to election Nine days prior to election through December 31

**Non-Election Year Reporting Date**

<u>Report Due</u>	<u>Covering Period</u>
January 19 (next calendar year)	January 1 through December 31 of non-election year